

आयकर अपीलीय अधिकरण, 'सी' न्यायपीठ, चेन्नई

IN THE INCOME TAX APPELLATE TRIBUNAL
'C' BENCH, CHENNAI

श्री एन.आर.एस. गणेशन, न्यायिक सदस्य एवं

श्री एस जयरामन, लेखा सदस्य केसमक्ष

BEFORE SHRI N.R.S. GANESAN, JUDICIAL MEMBER AND
SHRI S. JAYARAMAN, ACCOUNTANT MEMBER

आयकर अपील सं./ITA Nos.1204, 1205 & 1206/Chny/2018

निर्धारण वर्ष / Assessment Years : 2011-12, 2013-14 & 2014-15

The Deputy Commissioner of
Income Tax,
Corporate Circle -1(1),
Chennai - 600 034.

v. M/s Ananthi Developers Ltd.,
57/5, Sterling Road,
Nungambakkam, Chennai - 600 034.

(अपीलार्थी/Appellant)

PAN : AADCA 6638 C

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : Shri R. Clement Ramesh Kumar,
Addl.CIT

प्रत्यर्थी की ओर से/Respondent by : Sh. N. Devanathan, Advocate

सुनवाई की तारीख/Date of Hearing : 18.09.2018

घोषणा की तारीख/Date of Pronouncement : 18.09.2018

आदेश / O R D E R

PER N.R.S. GANESAN, JUDICIAL MEMBER:

These appeals of the Revenue are directed against the common order passed by the Commissioner of Income Tax (Appeals)-4, Chennai, dated 27.12.2017 and pertaining to assessment years 2011-12, 2013-14 and 2014-15. Since common

issue arises for consideration in all these appeals, we heard these appeals together and disposing of the same by this common order.

2. On hearing the Ld. Departmental Representative, we find that the tax effect in this case is less than ₹20 lakhs. The CBDT in its Circular No.3/2018 dated 11.07.2018 instructed its officers to withdraw all the appeals pending before the ITAT where the tax effect is less than ₹20 lakhs. This Tribunal is of the considered opinion that this Circular of CBDT is binding on the officers of the Department. Therefore, the Revenue cannot proceed further in these appeals. Accordingly, these appeals stand dismissed.

3. In the result, all the three appeals of the Revenue are dismissed.

Order pronounced in the open court after conclusion of hearing on 18th September, 2018 at Chennai.

sd/-

(एस जयरामन)

(S. Jayaraman)

लेखा सदस्य/Accountant Member

sd/-

(एन.आर.एस. गणेशन)

(N.R.S. Ganesan)

न्यायिक सदस्य/Judicial Member

चेन्नई/Chennai,

दिनांक/Dated, the 18th September, 2018.

Kri.

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त (अपील)/CIT(A)-4, Chennai-34
4. Principal CIT, Chennai-1, Chennai
5. विभागीय प्रतिनिधि/DR
6. गार्ड फाईल/GF.